

OFFICE OF THE NEW HAMPSHIRE ATTORNEY GENERAL
 CHARITABLE TRUSTS UNIT
 One Granite Place South
 Concord, NH 03301

ANNUAL REPORT INSTRUCTIONS

General Requirements:¹

Filing Requirements	New Hampshire-Based Charitable Corporations or Associations	Out of State Charitable Corporations or Associations	Express Trusts/Private Foundations
Filing Fee	\$75 check payable to State of New Hampshire	\$75 check payable to State of New Hampshire	\$75 check payable to State of New Hampshire
Annual Report Form	NHCT-12 signed under oath by president or treasurer	NHCT-12 signed under oath by president or treasurer	NHCT-12 signed under oath by president, treasurer, or trustee
Financial Report	Schedule A or Form 990 or 990-EZ (990-N is not acceptable)	Schedule A or Form 990 or 990-EZ (990-N is not acceptable)	Form 990-PF
Governing Board List	Schedule B or a document with equivalent information	Schedule B or list of Board members in Form 990 or 990-EZ	Schedule B or list of trustees on Form 990-PF
Conflict of Interest/Governance Report	Schedule C	N/A	N/A
Financial Statements/Accountings	GAAP financial statements if revenue is between \$500,000 and \$2,000,000 Audited GAAP financial statements if revenue exceeds \$2,000,000	N/A	Copy of accounting filed with probate court (if filing with probate court is required)
Additional Reports (if applicable)	Schedule D (Charitable Gift Annuity) Schedule E (Withdrawal due to dissolution, merger, ceases operations in NH)	Schedule D (Charitable Gift Annuity) Schedule E (Withdrawal due to dissolution, merger,	Schedule E (Withdrawal due to dissolution, merger, ceases operations in NH)

¹ Form NHCT-12 and Schedules A, B, C, D, and E may be downloaded from the All Forms web page: <https://www.doj.nh.gov/charitable-trusts/forms.htm>.

		ceases operations in NH)	
	Community Benefits Report (for healthcare organizations)	Community Benefits Report (for healthcare organizations)	

When and Where to File Annual Report:

Annual reports are due 4 months and 15 days after the close of the organization’s fiscal year. *If your organization changes its fiscal year end, notify the Charitable Trusts Unit.*

Fiscal year end date	Report due date	Fiscal year end date	Report due date
January 31	June 15	July 31	December 15
February 28	July 15	August 31	January 15
March 31	August 15	September 20	February 15
April 30	September 15	October 31	March 15
May 31	October 15	November 30	April 15
June 30	November 15	December 31	May 15

To obtain an extension of time to file the annual report, file an extension form (NHCT-14) together with the \$75 annual filing fee. The NHCT-14 form may be downloaded from the publications web page (see footnote 1). *Filing an IRS Form 8868 to extend the time to file a return does not extend the time to file with the Charitable Trusts Unit.*

Mail or deliver all materials to Charitable Trusts Unit, Department of Justice, One Granite Place South, Concord, NH 03301.

Other Information:

- For newly registered organizations, the date that the first annual report is due is set forth in the cover letter that accompanied the certificate of registration.
- For an acknowledgement of receipt of an annual report by the Charitable Trusts Unit, enclose a self-addressed, stamped envelope.
- Organizations with less than \$10,000 in assets *may* be eligible for a suspension of the annual report filing requirement. The application to suspend may be downloaded from the publications web page (see footnote 1). To qualify, organizations must be current with respect to filing their annual reports.
- *Please note that filing with the Secretary of State is not notice to the Charitable Trusts Unit.*

Contact Us:

- Call the Charitable Trusts Unit at 603-271-3591 or consult our web page: www.doj.nh.gov/charitable-trusts
- Please reference the legal name of the organization as well as the NH Charitable Trusts Unit registration number from our registered charities list. <https://www.doj.nh.gov/charitable-trusts/documents/registered-charities.pdf>

Charitable organizations do important work in New Hampshire. Do not put your organization’s reputation and its resources at risk. Failing to file annual reports in a timely

manner will lead to loss of good standing status and may lead to an investigation, litigation, and the imposition of penalties.

Specific Instructions for Form NHCT-12 (New Hampshire Annual Report for Charitable Organizations and Trusts)

Who Must File: All charitable organizations and charitable trusts (including private foundations) are required to file and submit Forms NHCT-12 to the Charitable Trusts Unit within 4 months and 15 days after the close of the organization's fiscal year, unless extended for six (6) months by the Director of Charitable Trusts.

For Year End Date: Enter the organization's fiscal year end date. For example, if the fiscal year begins on July 1, enter June 30, 20xx in the box labeled "For year end date." If the fiscal year begins on January 1, enter December 31, 20xx in the box. If the report is a multiyear report at the end of a report suspension period, also include the beginning date of the period of suspension (example: 1/1/2016-12/31/2020).

Enclosures or Attachments:

1. **Filing Fee:** Enclose a check in the amount of \$75.00 made payable to the State of New Hampshire or pay online.
2. **Financial Report:**
 - a. **Schedule A (Financial Report):** This form must be submitted for any organization that does not file an IRS Form 990, 990-EZ, or 990-PF, or any testamentary trust that does not file a probate account. Instructions for completing the form are set forth below.
 - b. **IRS Form 990, 990-EZ, or 990-PF:** Organizations required to file a Form 990, 990-EZ, or 990-PF, must submit a copy with NHCT-12 (Annual Report).
 - c. **Probate Account:** Testamentary trusts that are required to file accountings with the probate court must also submit a copy with NHCT-12 (Annual Report).
3. **Schedule B (Governing Board List):** The members of the board of directors or trustees of the organization should be listed on Schedule B or its equivalent. Instructions for completing Schedule B or its equivalent are set forth below.
4. **Schedule C (Conflict of Interest, Governance Report):** This schedule must be completed by all organizations based in NH except for Form 990-PF filers. If the NH-based organization has not filed its current conflict of interest policy with the Charitable Trusts Unit, it must file an updated copy along with Schedule C. Instructions for completing Schedule C are set forth below.
5. **GAAP Financial Statement:** Generally Accepted Accounting Principles ("GAAP") is a commonly accepted way of recording and reporting accounting information and includes the income statement, the balance sheet, and the cash flow statement. Organizations (other than private foundations) with revenues of over \$500,000 must submit to the Charitable Trusts Unit the organization's GAAP financial statement as well as a copy of the organization's Form 990. This financial statement may be prepared by the organization in-house or may be prepared by an accountant and reviewed and approved by the organization.

- 6. Audited Financial Statement:** Audited financial statements are the financial statements of an organization that have been examined by a certified public accountant. Audited financial statements include a signed statement from the auditor, verifying that the financial statements accurately set forth the results, a statement of financial position (balance sheet), statement of operations (income statement), and a statement of cash flows for the fiscal year end. Organizations (other than private foundations) with revenues greater than \$2,000,000 must include with their annual report an audited financial statement in addition to their completed Form 990.
- 7. Schedule D (Charitable Gift Annuity Certification).** Schedule D must be completed and submitted for any organization that issues charitable gift annuities in New Hampshire. Instructions for completing Schedule D are set forth below.
- 8. Schedule E (Withdrawal).** Schedule E must be completed and submitted for any organization that dissolves, merges, or ceases operations in New Hampshire. Please note that filing Schedule E with the Charitable Trusts Unit is not notice to the New Hampshire Secretary of State.

Organization Name: Enter the legal name of the organization on file with the NH Charitable Trusts Unit. If the legal name has changed, check the box and submit the amended governance documents reflecting the name change.

NH Charitable Trusts Registration Number: This is the number that appears on the Certificate of Registration issued by the Charitable Trusts Unit at the time that the organization registered. If you do not know the number, you can search for it on the list of registered charities on the Charitable Trusts website: www.doj.nh.gov/charitable-trusts

Mailing Address: Enter the organization's mailing address. If the organization's address has changed from the previous year (or your registration application, whichever is most recent), please check the box for new address.

Website Address: Enter the organization's website address, if any.

Name and title of primary contact: Enter the name of the primary contact for the organization if the Charitable Trusts Unit has any questions or concerns about the Annual Report.

Email Address and Telephone Number: Enter the email address and telephone number of the primary contact for the organization if the Charitable Trusts Unit has questions or concerns about the Annual Report.

Signature of President, Treasurer, or Trustee: The signature of the president or treasurer of the organization is required. If there is no president or treasurer, an officer of the board of directors/trustees authorized to sign for the organization must sign the NHCT-12 form, and provide a written explanation as to why the organization does not have a president or treasurer. If the organization is an express trust, the trustee may sign. The executive director (or its equivalent) of the organization may not sign. Please note that if completing and submitting the electronic form, an electronic signature (such as /s/ John Q. Public) is acceptable.

Specific Instructions for Schedule A (Financial Report)

Who Must File: Schedule A must be filed by any charitable organization that does not file IRS Form 990, 990-EZ, or 990-PF. Organizations that file Form 990, 990-EZ, or 990-PF must submit a copy of the form as their financial report to the Charitable Trusts Unit.

Header:

Organization Name: Insert the name of the organization as set forth on the NHCT-12 Form (Annual Report).

For year end date: Insert the organization's fiscal year end date (the same date on the top of the NHCT-12 Form).

Questions:

- A. **Employer Identification Number:** The Employer Identification Number ("EIN") is the number assigned to your organization by the Internal Revenue Service ("IRS"). It is also known as the "Federal Tax Identification Number" and is used by the IRS to identify the organization. Do not use the EIN issued to another organization, even if the organizations are related. If you have lost or misplaced your EIN, visit www.irs.gov for ways to locate the number.
- B. **Federal Tax Exempt Status:** Check the box reflecting the section under the Internal Revenue Code under which the organization obtained its tax exempt status. The code reference is included in the letter of determination sent by the IRS, granting the organization's tax exempt status. If you have not obtained tax exempt status but have applied by filing the Form 1023 or Form 1023-EZ, check the appropriate box. If your organization is part of a group exemption (i.e., a letter of determination was issued to a group of organizations that are affiliated with a central organization), check the appropriate box.
- C. **Describe the Primary Charitable Purpose:** Enter the primary purpose of your organization. This purpose is the organization's mission and should be reflected in your governing documents, such as the articles of agreement.
- D. **Largest Program Services:** A program service is an activity of an organization that accomplishes its charitable purpose. Examples of program service accomplishments can include charitable activities such as providing scholarships to students in need, food to those suffering from food insecurity, and performance by a theater group. For each program service entered, include the number of people served or the number of events held. Include the total expenses for each program service. Be sure these amounts are also included within the expense categories in Part II, lines F8 through F16 below.
- E. **Revenue:** Report all revenue the organization received during the reporting period, including any donations or grants, program service revenue, any membership dues or assessments, interest and dividends, and gross receipts from fundraisers (e.g., annual gala, bingo). "Other revenue" includes revenue not listed elsewhere, such as refunds. "Gross receipts" are funds received before expenses are deducted.

- F. Expenses:** Report all expenses the organization paid during the reporting period. Lines 8 and 9 request amounts paid out as part of programming. Lines 10, 11, and 12 request employment-type expenses. Line 16 (“other expenses”) includes expenses not listed elsewhere, such as bank charges, return check charges, loan interest, late fees on loans, or vehicle repairs.
- G. Net Income:** Subtract line 17 from line 6, and enter the “excess” or “deficit.”
- H. Assets:** Report all assets of the organization, including the value of cash accounts, investments, property (including land and buildings), equipment, and any other assets owned by the organization. Include prepaid expenses. “Prepaid expenses” include any and all expenses paid in advance, such as insurance paid in advance for the quarter or the year and utilities paid in advance of the winter. Note that organizations that use the cash method of accounting are not required to complete line H(4).
- I. Liabilities:** Report all accounts payable (e.g., utilities), loans and grants payable, and other liabilities, including tax liabilities. Include any accrued expenses. Examples of “accrued expenses” are payroll taxes that have not yet been paid to the IRS or payroll expenses incurred (but not paid) prior to year end. Note that organizations that use the cash method of accounting are not required to complete line I(7).
- J. Fund Balance:** Subtract line I(10) (total liabilities) from line H(6) (total assets), and enter the fund balance or net worth. Please note that this number can be a negative number.
- K. Donor Restricted Funds:** Enter the value of donor-restricted funds that are included in the Fund Balance on line J. Donor restricted funds are funds accepted by the organization that were designated by the donor for a particular purpose, time, or other restriction. For example, donations made specifically for college scholarships or for a new boiler are donor-restricted funds.
- L. Fund Balance/Net worth at prior year end:** This was the number calculated by subtracting the organization’s total liabilities from total assets. The number can be found on the form NHCT-2A (used prior to 2020) on Line 75 and on the Form NHCT-12 (used after 2020) on Line J.
- M. Subtract Line L from Line J:** Subtract the net worth from last year from the net worth for the current year. This reflects the change in fund balance between the reporting year and the prior year.
- N. Explanation for change in fund balance:** Explain why there is a change in the fund balance from year to year (line M). For example, a change in fund balance could be the result of the fact that the organization’s revenue increased more than its expenses or the value of the investments increased or a loan was paid off.
- O. Thefts:** Indicate whether or not the organization experienced any significant thefts, embezzlements, or other diversions of its assets by checking “yes” or “no.” If yes, please describe the circumstances and the amount of money or value of assets

involved. Whether a theft, embezzlement, or diversion is “significant” depends on the size of the organization, but at a minimum, involves a theft of greater than \$500.00 in value.

Specific Instructions for Schedule B (Governing Board List)

Who Must File: All charitable organizations, express trusts, and private foundations are required to submit a completed Schedule B or its equivalent.

Header:

Organization Name: Insert the name of the organization as set forth on the NHCT-12 Form (Annual Report).

For Year End Date: Insert the organization’s fiscal year end date (the same date on the top of the NHCT-12 Form).

Chart:

All New Hampshire-based charitable organizations are required to submit a completed Schedule B listing the members of the governing board, along with their positions (e.g., president, director, trustee), home addresses (PO Boxes and office or organization addresses are not acceptable), daytime telephone numbers, email addresses, the average number of hours per week devoted to the positions, and any compensation or benefits paid. If the governing board member is unpaid and does not receive any benefits, enter 0 in the box for compensation and benefits.

For New Hampshire-based organizations, the home addresses, telephone numbers, and email addresses of board members is required so that the Charitable Trusts Unit can contact board members apart from management, if needed. The personal contact information is not subject to public disclosure.

If your organization is not based in New Hampshire and was not formed in New Hampshire, and you file a Form 990, Form 990-EZ, or Form 990-PF, you may submit the board list appearing at IRS Form 990, Part VII or Form 990-EZ, Part IV, or Form 990-PF, Part VIII.

Specific Instructions for Schedule C (Conflict of Interest and Governance Report)

Who Must File: All New Hampshire-based and all New Hampshire-formed charitable organizations, with the exception of express trusts and private foundations, must file a completed Schedule C.

Header:

Organization Name: Insert the name of the organization as set forth on the NHCT-12 Form (Annual Report).

For Year End Date: Insert the organization’s fiscal year end date (the same date on the top of the NHCT-12 Form).

Questions:

1. **Change to the Conflict of Interest Policy:** If the organization has changed its conflict of interest policy or if its current conflict of interest policy was not submitted to the Charitable Trusts Unit, enter “yes,” and attach or submit the organization’s current conflict of interest policy. Sample conflict of interest policies are available on the forms page of the Charitable Trusts Unit website (<https://www.doj.nh.gov/charitable-trusts/documents/sample-conflict-interest.pdf>).
2. **Pecuniary Benefit/Conflict of Interest Transaction:** This question asks whether certain persons were involved in a “pecuniary benefit transaction” as the term is defined in RSA 7:19-a:

‘Pecuniary benefit transaction’ means a transaction [exceeding \$500 in value] with a charitable trust in which a director, officer, or trustee of the charitable trust has a financial interest, direct or indirect. However, the following shall not be considered as pecuniary benefit transactions:

- (1) Reasonable compensation for services of an executive director, and expenses incurred in connection with official duties of a director, officer, or trustee;
- (2) A benefit provided to a director, officer, or trustee or member of the immediate family thereof if:
 - (A) The benefits are provided or paid as part of programs, benefits, or payments to members of the general public; and
 - (B) The charitable trust has adopted written eligibility criteria for such benefit in accordance with its bylaws or applicable laws; and
 - (C) The director, trustee, or family member meets all of the eligibility criteria for receiving such benefit;
- (3) A continuing transaction entered into by a charitable trust, merely because a person with a financial interest therein subsequently becomes a director, officer, or trustee of the charitable trust.

An “indirect” financial interest arises when the transaction involves a person or entity of which a director, officer, or trustee, or a member of the immediate family of a director, officer, or trustee, is a proprietor, partner, employee, or owner.

“Interested person:” A director, officer, trustee, and those with an indirect financial interest as defined above are referred to as “interested persons” in Schedule C.

The following are examples of pecuniary benefit transactions:

- a. A member of the board of directors owns a landscaping company. The organization pays the landscaping company for lawn care services.
- b. A trustee’s daughter, an accountant, is hired by the organization as an employee to provide bookkeeping services and prepare the organization’s annual accounting.
- c. The charitable organization pays rent to a separate corporation (landlord), but a board member for the charitable organization is also a shareholder or part owner of the landlord corporation.

3. **Real Estate Transactions:** Check yes if the organization entered into a real estate transaction (e.g., sale or lease) with an *interested person* or if the organization operates out of real estate owned or leased by an *interested person*.
4. **Loan or Advance:** Check yes if the organization made a loan or provided an advance to an *interested person*.
5. **Chart:** For each “yes” answer to 2, 3, or 4, complete the information on the chart. Note that the “Name” in the first column is the person or entity that received the benefit. For example, if a director received the benefit directly, the first column would state “[name of the director]/self.”
6. **Transactions of \$5,000 or more:** With respect to transactions that amounted to a total of \$5,000 or more during the fiscal year, check yes, and provide a copy of the notice sent to the Charitable Trusts Unit in accordance with RSA 7:19-a, II (d), a copy of the newspaper notice in accordance with RSA 7:19-a, II (d), and a copy of the board minutes, approving the transaction.
7. **Changes to Formation Documents or By-Laws:** Provide to the Charitable Trusts Unit copies of any updated or revised formation documents (articles of agreement, declaration of trust, constitution) or bylaws.
8. **Board meetings:** Enter the number of meetings that the Board of Directors held during the reporting period (fiscal year). Please note that the Director of Charitable Trusts may require that the organization submit copies of agendas and meeting minutes. *See* RSA 7:24.
9. **Professional solicitor, fundraising counsel, commercial co-venturer:** If the organization has used a professional solicitor or fundraising counsel in connection with fundraising activities, or if it entered into a joint venture with a for-profit business for a charitable sales promotion, answer in the affirmative and provide the names and addresses of the solicitor, counsel, or co-venturer. *See* RSA 7:28-b, 7:28-c, and 7:28-d.
10. **Litigation, Fines, Judgments:** Indicate whether the organization has been fined, penalized, or otherwise the subject of an adverse court or administrative agency judgment. Include, for example, any fines or penalties issued by state or federal agencies and any civil or criminal court actions.
11. **Fiscal Sponsor:** Indicate whether the organization has served as a fiscal sponsor for another organization. A fiscal agent in this context is a charitable organization that agrees to accept donations for or lend its taxpayer identification number to another charitable organization, including a start-up organization.

Specific Instructions for Schedule D (Charitable Gift Annuity Certification)

Who Must File: All charitable organizations that issue charitable gift annuities in New Hampshire must file a completed Schedule D.

Header:

Organization Name: Insert the name of the organization as set forth on the NHCT-12 Form (Annual Report).

For Year End Date: Insert the organization's fiscal year end date (the same date on the top of the NHCT-12 Form).

Questions:

- 1. Certification of Qualified Charitable Gift Annuity:** The person signing the Form NHCT-12 must certify that the "charitable gift annuity" issued by the organization is a "qualified charitable gift annuity" as defined in RSA 403-E:1:

a charitable gift annuity described by section 501(m)(5), Internal Revenue Code of 1986 (26 U.S.C. section 501(m)(5)), and section 514(c)(5), Internal Revenue Code of 1986 (26 U.S.C. 514(c)(5)), that is issued by a charitable organization that on the date of the annuity agreement:

- (a) Has a minimum of \$300,000 in unrestricted cash, cash equivalents, or publicly traded securities, exclusive of the assets funding the annuity agreement;
- (b) Has been in continuous operation for at least 3 years or is a successor or affiliate of a charitable organization that has been in continuous operation for at least 3 years;
- (c) Issues charitable gift annuities with payout ratios no greater than recommended by the American Council on Gift Annuities at the time of issuance;
- (d) Retains 100 percent of the contribution made in exchange for each charitable gift annuity, increased by earnings on the contribution and decreased by annuity payments and expenses properly allocated to the annuity, until the annuity is terminated; and
- (e) Invests contributions made in exchange for charitable gift annuities solely in conformance with article 9 of RSA 564-B, general standards of prudent investment.

Note that the organization must check each of the boxes in section 1 to certify the accuracy of the statements.

- 2. Notification or Recertification:** RSA 403-E:3 requires that all charitable organizations that issue qualified charitable gift annuities notify the director in writing within 90 days after the date on which it enters into the first qualified charitable gift annuity agreement. Thereafter, the organization must annually recertify that the annuities issued by the organization are limited to qualified charitable gift annuities as defined in RSA 403-E:1, V.

Note that the organization must check the appropriate box indicating whether it is an initial notification or an annual recertification.

Specific Instructions for Schedule E (Withdrawal Report)

Who Must File: All charitable organizations and trusts that withdraw their registration as a New Hampshire charitable organization or trust as a result of dissolution, merger, termination, cessation of charitable activities, or cessation of operations in New Hampshire. Please note that filing Schedule E with the Charitable Trusts Unit is not notice to the New Hampshire Secretary of State.

Header:

Organization Name: Insert the name of the organization as set forth on the NHCT-12 Form (Annual Report).

For Year End Date: Insert the organization's fiscal year end date (the same date on the top of the NHCT-12 Form).

Questions:

1. **Reason for Withdrawal:** Check the applicable box(es) for the reason why the organization or trust seeks to withdraw its registration with the Director of Charitable Trusts. Attach to Schedule E the required documentation:
 - Dissolution of NH Nonprofit Corporation: attach NH Secretary of State Form NP-5.² The form also must be filed with the NH Secretary of State.
 - Merger of NH Nonprofit Corporation: attach a certified copy of the minutes of the meeting at which the Board voted to merge with another nonprofit corporation. *See* RSA 292:7.
 - Termination of an Express Trust: Attach the document reflecting termination, such as a trustee action or proof of termination event contemplated in the trust instrument (e.g., the death of a living beneficiary, a fixed date, or the exhaustion of the trust assets).
 - Dissolution of unincorporated association: If the organization is not incorporated, attach the minutes of the meeting at which the governing body voted to dissolve.
 - Cessation of charitable activities (non-501(c)(3) organizations): for organizations that are exempt under a section of the Internal Revenue Code other than 501(c)(3) (e.g., 501(c)(10), 501(c)(4), 501(c)(6), 501(c)(7)), attach minutes of the vote of the governing body to cease conducting charitable activities. For example, if a fraternal organization exempt under 501(c)(10) decides that it no longer will raise public funds for scholarships and will not conduct any other charitable activities, it is not required to register and may withdraw its registration. The fraternal organization must demonstrate to the Charitable Trusts Unit that it no longer will conduct charitable activities by providing a copy of the vote of the governing body and any other relevant documentation.
 - Withdrawal from NH of foreign nonprofit corporation: If a nonprofit corporation formed in a state other than New Hampshire seeks to withdraw from conducting any charitable activities in New Hampshire, it

² The form can be found on the NH Secretary of State website: <http://sos.nh.gov/nhnpforms.aspx>.

must submit to the New Hampshire Secretary of State and the Charitable Trusts Unit a completed Form FNP-5.³

2. **Distribution of assets:** Required of all entities that seek to withdraw registration except foreign nonprofit corporations who seek to withdraw from New Hampshire.
 - **Assets:** List the charitable assets of the organization or trust by type and value. For example, if the organization has only cash and real estate assets, identify the amount of cash assets and the value of the real estate assets. Use separate sheets if necessary.
 - **Donor restrictions on use of any assets:** If the organization or trust has any donor restricted assets, indicate the restriction by identifying the name of the fund, the amount of the fund, and the language of the restriction. For example:
 - Smith Scholarship Fund, \$100,000, for a student from X High School to study agriculture in college
 - Doe Fund, \$50,000, income only to be used for maintenance of the X park
 - Note that court action may be required to redirect donor restricted assets.
3. **Legal Name of Recipient Organization:** Identify the name of the organization that will receive distribution of the assets. If the assets will be distributed to more than one organization, complete separate forms for each organization, listing the assets that will be distributed to that particular organization. For example, if the organization will be distributing the cash assets equally to organizations A and B and the real estate to C, complete 3 separate forms.
4. **Federal Tax Identification Number:** Complete the federal tax identification number of the recipient organization.
5. **Mailing address:** Complete the mailing address of the recipient organization.
6. **Website address:** Complete the website address of the recipient organization.
7. **Date of distribution:** Complete the date that the assets will be (or were) distributed to the recipient organization.
8. **Recipient organization contact name/title:** Complete the name of the contact for the recipient organization who can answer questions regarding the work of the organization (e.g., executive director, president, chair of the board, trustee). Include the email address and telephone number of the contact.
9. **Recipient organization federal tax status:** Check the appropriate box for the federal tax status of the recipient organization. For example, if the organization is a 501(c) (10) organization, check the second box and add "10." If tax exempt, the recipient organization should be able to provide a determination letter from the IRS

³ The foreign nonprofit forms may be found on the NH Secretary of State website:
<http://sos.nh.gov/fornpforms.aspx>.

that identifies the section under the Internal Revenue Code under which the organization is exempt.